

2024/5 Budget - Smokecraft

Start Date: 07/01/2024

End Date: 06/29/2025

LY Start: 07/03/2023

LY End: 06/30/2024

PERIOD 3

2/26/2024

3/31/2024

PERIOD 3

2/24/2025

3/30/2025

		23/24 Actual	% of Sales	24/25 Budget	% of Sales
Gross Sales					
5100	Food Sales	\$ 140,844.75	84.16%	\$ 160,480.45	84.62%
5180	NA Beverage	\$ 2,298.75	1.37%	\$ 2,619.23	1.38%
	Total Food Sales	\$ 143,143.50	85.54%	\$ 163,099.68	86.00%
5210	Liquor Sales	\$ 12,876.00	7.69%	\$ 16,395.99	8.65%
5220	Wine Sales	\$ 2,296.00	1.37%	\$ 2,923.67	1.54%
5230	Bottled Beer Sales	\$ 1,016.00	0.61%	\$ 1,293.75	0.68%
5240	Draft Beer Sales	\$ 8,014.00	4.79%	\$ 10,204.84	5.38%
	Total Beverage Sales	\$ 24,202.00	14.46%	\$ 30,818.25	16.25%
Gross F&B Sales		\$ 167,345.50	101.47%	\$ 193,917.93	102.25%
Deductions					
5110	Goodwill Comps	\$ 724.55	0.44%	\$ 1,043.08	0.55%
5120	Guest Recovery Comps	\$ 172.55	0.10%	\$ 568.95	0.30%
5131	50% Employee Discounts	\$ 641.96	0.39%	\$ 853.43	0.45%
5132	Manager Meal Discounts	\$ 941.75	0.57%	\$ 663.78	0.35%
5150	Discounts Marketing	\$ 463.35	0.28%	\$ 663.78	0.35%
5250	Goodwill Bar Comps	\$ 340.90	0.21%	\$ 474.13	0.25%
	Total Deductions	\$ 3,285.06	1.99%	\$ 4,267.14	2.25%
Other Income and Expense					
5300	Sundry Sales	\$ 453.27	0.27%	\$ -	0.00%
5910	Service Charge Revenue - Catering	\$ 400.02	0.24%	\$ -	0.00%
	Total Other Income and Expense	\$ 853.29	0.52%	\$ -	0.00%
Net Sales		\$ 164,913.73	100.00%	\$ 189,650.79	100.00%
Food Costs					
6110	Meat Cost	\$ 20,820.34	14.55%	\$ 23,812.55	14.60%
6120	Poultry Cost	\$ 3,836.83	2.68%	\$ 4,240.59	2.60%
6130	Seafood Cost	\$ 1,049.56	0.73%	\$ 815.50	0.50%
6140	Dairy Cost	\$ 5,522.16	3.86%	\$ 6,523.99	4.00%
6150	Produce Cost	\$ 4,226.19	2.95%	\$ 5,219.19	3.20%
6160	Bakery Cost	\$ 2,351.32	1.64%	\$ 2,283.40	1.40%
6170	Grocery Cost	\$ 9,638.43	6.73%	\$ 10,112.18	6.20%

6180	NA Beverage	\$	704.15	0.49%	\$	815.50	0.50%
	Total Food Cost	\$	48,148.98	33.64%	\$	53,822.89	33.00%
	Beverage Costs						
6210	Liquor Cost	\$	3,067.12	12.85%	\$	3,570.51	11.59%
6220	Wine Cost	\$	586.18	2.46%	\$	682.39	2.21%
6230	Bottled Beer Cost	\$	225.42	0.94%	\$	262.42	0.85%
6240	Draft Beer Cost	\$	1,415.95	5.93%	\$	1,648.34	5.35%
	Total Bev Cost	\$	5,294.67	22.19%	\$	6,163.65	20.00%
	Total F&B Costs	\$	53,443.65	32.41%	\$	59,986.54	31.63%
	Gross Profit	\$	111,470.08	67.59%	\$	129,664.24	68.37%
	Payroll Costs						
6310	Management Salaries	\$	15,961.55	9.68%	\$	18,425.48	9.72%
6311	Direct Labor - FOH	\$	5,827.58	3.53%	\$	5,215.40	2.75%
6312	Overtime Labor - FOH	\$	-	0.00%	\$	-	0.00%
6313	Training Labor	\$	846.09	0.51%	\$	284.48	0.15%
6314	Direct Labor - BOH	\$	32,155.85	19.50%	\$	33,188.89	17.50%
6315	Overtime Labor - BOH	\$	721.21	0.44%	\$	-	0.00%
	Total Labor	\$	55,512.28	33.66%	\$	57,114.24	30.12%
6510	Payroll Taxes	\$	6,477.64	3.93%	\$	7,111.90	3.75%
6530	Vacation Pay	\$	-	0.00%	\$	-	0.00%
6540	Parking	\$	300.00	0.18%	\$	200.00	0.11%
6550	Uniform Allowance	\$	(35.00)	-0.02%	\$	-	0.00%
6560	Continuing Education	\$	-	0.00%	\$	-	0.00%
6570	Group Insurance	\$	781.60	0.47%	\$	600.00	0.32%
6580	Workers Compensation	\$	445.08	0.27%	\$	510.00	0.27%
6610	Other Benefits	\$	-	0.00%	\$	-	0.00%
6615	Payroll Processing Fees	\$	360.00	0.22%	\$	300.00	0.25%
	Total Payroll Expenses	\$	8,329.32	5.05%	\$	8,721.90	4.60%
	Total Payroll Costs	\$	63,841.60	38.71%	\$	65,836.15	34.71%
	Controllable Expenses						
6500	3rd Party Delivery Expense	\$	4,918.65	2.98%	\$	5,689.52	3.00%
6710	Operating Lease/Rentals-Kitchen/Bar	\$	543.64	0.33%	\$	550.00	0.29%
6740	Security	\$	-	0.00%	\$	-	0.00%
6750	Trash Removal	\$	(87.56)	-0.05%	\$	-	0.00%
6790	Other Contracted Services	\$	358.24	0.22%	\$	300.00	0.16%
7010	Register Over/Short	\$	77.58	0.05%	\$	-	0.00%
7010	China/Glassware/Silverware	\$	3,534.52	2.14%	\$	758.60	0.40%
7040	Cleaning Supplies	\$	309.60	0.19%	\$	379.30	0.20%
7045	Dish Chemicals	\$	416.12	0.25%	\$	568.95	0.30%
7050	Decorations	\$	-	0.00%	\$	-	0.00%

7060	Linens	\$	827.36	0.50%	\$	1,422.38	0.75%
7080	New Menus/Printing	\$	-	0.00%	\$	-	0.00%
7090	Menu/Guest Check/POS Supplies	\$	-	0.00%	\$	-	0.00%
7105	To Go Supplies	\$	3,158.64	1.92%	\$	3,224.06	1.70%
7106	Catering Supplies	\$	527.47	0.32%	\$	758.60	0.40%
7110	Operating Supplies F&B	\$	2,347.25	1.42%	\$	2,465.46	1.30%
7120	Uniforms	\$	-	0.00%	\$	-	0.00%
7470	Live Entertainment	\$	1,500.00	0.91%	\$	-	0.00%
Total Controllable Expenses		\$	18,431.51	11.18%	\$	16,116.89	8.50%
General & Administrative							
7190	Other Contracted Services-Admin	\$	583.51	0.35%	\$	1,500.00	0.79%
7195	Accounting Services	\$	2,507.98	1.52%	\$	2,500.00	1.32%
7220	Bank Charges & Fees	\$	311.23	0.19%	\$	15.00	0.01%
7230	Licenses & Permits	\$	716.28	0.43%	\$	600.00	0.32%
7250	Credit Card Commissions	\$	2,972.25	1.80%	\$	4,267.14	2.25%
7256	Employment Ads	\$	135.00	0.08%	\$	90.00	0.05%
7270	Dues & Subscriptions	\$	46.95	0.03%	\$	50.00	0.03%
7285	Key Man/General Liability Insurance	\$	1,301.93	0.79%	\$	1,275.00	0.67%
7290	Legal & Professional Services	\$	-	0.00%	\$	-	0.00%
7320	Office Supplies & Postage	\$	87.71	0.05%	\$	189.65	0.10%
7350	Telephone/Internet/Cable	\$	650.49	0.39%	\$	650.00	0.34%
7360	Travel	\$	126.45	0.08%	\$	125.00	0.07%
7370	Meals & Entertainment	\$	-	0.00%	\$	-	0.00%
Total General & Administrative		\$	9,439.78	5.72%	\$	11,261.79	5.94%
Advertising & Promotion							
7400	Local Charitable Donations	\$	-	0.00%	\$	-	0.00%
7430	Local Advertising & Promotion	\$	449.98	0.27%	\$	-	0.00%
7435	Advertising & Marketing				\$	500.00	0.26%
7460	Special Promotions	\$	-	0.00%	\$	-	0.00%
Total Advertising & Promotion		\$	449.98	0.27%	\$	500.00	0.26%
Repairs & Maintenance							
7500	Repairs & Maintenance	\$	1,673.40	1.01%	\$	1,896.51	1.00%
7620	R&M HVAC & Refrigeration	\$	2,597.50	1.58%	\$	-	0.00%
7630	R&M - Plumbing	\$	1,471.68	0.89%	\$	-	0.00%
7640	R&M - Electric	\$	-	0.00%	\$	-	0.00%
7650	R&M - Exterior/Structure	\$	-	0.00%	\$	-	0.00%
7660	R&M - POS Systems	\$	-	0.00%	\$	-	0.00%
7695	Cleaning Service	\$	5,765.00	3.50%	\$	3,680.00	1.94%
7710	MC-HVAC & Refrigeration	\$	1,675.00	1.02%	\$	2,821.50	1.49%
7720	MC-Other Equipment	\$	255.00	0.15%	\$	255.00	0.13%
7750	Pest Control	\$	85.00	0.05%	\$	85.00	0.04%
7785	Carpet/Rug/Floor Cleaning	\$	-	0.00%	\$	-	0.00%
Total Repairs & Maintenance		\$	13,522.58	8.20%	\$	8,738.01	4.61%

Utilities					
7810	Electricity	\$ 2,791.12	1.69%	\$ 2,844.76	1.50%
7820	Natural Gas	\$ 1,032.23	0.63%	\$ 1,137.90	0.60%
7830	Water & Sewer	\$ 690.00	0.42%	\$ 568.95	0.30%
7840	Firewood	\$ 946.92	0.57%	\$ 750.00	0.40%
Total Utilities		\$ 5,460.27	3.31%	\$ 5,301.62	2.80%
Total Operating Expenses		\$ 47,304.12	28.68%	\$ 41,918.31	22.10%
Other Income (Expenses)					
5500	Door Revenue	\$ -	0.00%	\$ -	0.00%
5800	Commission Income	\$ -	0.00%	\$ -	0.00%
Total Other Income		\$ -	0.00%	\$ -	0.00%
Operating Income Before Bonus		\$ 324.36	0.20%	\$ 21,909.79	11.55%
6455	Management Bonuses	\$ -	0.00%	\$ -	0.00%
Restaurant Operating Income		\$ 324.36	0.20%	\$ 21,909.79	11.55%
Facility Expenses					
8010	Rents	\$ 12,420.14	7.53%	\$ 12,730.64	6.71%
8015	Common Area Maintenance	\$ 2,315.00	1.40%	\$ 2,315.00	1.22%
8020	Property Insurance	\$ 132.00	0.08%	\$ 132.00	0.07%
8030	Property Taxes	\$ 3,671.46	2.23%	\$ 3,671.46	1.94%
Total Facility Expenses		\$ 18,538.60	11.24%	\$ 18,849.10	9.94%
Restaurant EBDIT		\$ (18,214.24)	-11.04%	\$ 3,060.69	1.61%